

These changes are effective January 16, 2004.

Attached are:

1. TRANA

- Seq 0040: Added "F" = Kansas, "G" = Philadelphia to the Field Description.

2. Form 1040 Page 1

- New Byte Count: 1364
- Seq 0005: Changed the Value on the Field Description to "200312"
- Deleted Seqs: 0155, 0376, 0377, 0632
- New Seqs: 0396, 0455,
- Seq 0394: Changed the Form Ref. from 9 to 9a
- Seq 0447: Changed the Form Ref. from 13 to 13a
- Seq 0450: Changed the Form Ref. from 13 to 13a
- Seq 0637: Changed the Form Ref. from 28 to 27
- Seq 0640: Changed the Form Ref. from 29 to 28
- Seq 0645: Changed the Form Ref. from 30 to 29
- Seq 0650: Changed the Form Ref. from 31 to 30
- Seq 0680: Changed the Form Ref. from 32 to 31
- Seq *0693: Changed the Form Ref. from 33b to 32b
- Seqs +0695, 0697: Changed the Form Ref. from 33a to 32a
- Seq *0720: Changed the Form Ref. from 34 to 33; added the Value "MSA" to the Field Description
- Seqs +0730, 0735, 0740: Changed the Form Ref. from 34 to 33
- Seq 0750: Changed the Form Ref. from 35 to 34

3. Form 1040 Page 2

- New Byte Count: 1137
- Seq 0765: Changed the Value on the Field Description to "200312"
- Seq 0770 through Seq 1300: All the Form Ref. number were decrease by 1. (For example: Seq 0770 - Changed the Form Ref. from 36 to 35.)
- Seq 1129: Added "FORMb8866" to the Field Description
- Seq 1131: Moved "N" to the Field Description
- New Seqs: 1262, 1263

4. Form 1040A Page 1

- New Byte Count: 1079
- Seq 0005: Changed the Value on the Field Description to "200312"
- Deleted Seqs: 0155, 0376, 0377
- Seq 0394: Changed the Form Ref. from 9 to 9a.
- Seq 0450: Changed "Capital Gain/Loss" to "**Total** Capital Gain/Loss" in the Identification; Changed the Form Ref. from 10 to 10a.
- New Seqs: 0396, 0455

5. Form 1040A Page 2

- New Byte Count: 0810
- Seq 0765: Changed the Value on the Field Description to "200312"
- New Seqs: 1262, 1263

6. Form 1040EZ

- New Byte Count: 0985
- Seq 0005: Changed the Value on the Field Description to "200312"
- Deleted Seqs: 0376, 0377
- New Seqs: 1262, 1263

7. Schedule D Page 1

- New Byte Count: 0984
- Seqs 0075, 0145, 0215, 0285, 0649, 0935, 1005, 1075, 1145, 1703, 1775, and 1835 Deleted "for Entire Year" from the Identification
- New Seqs: 0080, 0150, 0220, 0290, 0655, 0720, 0730, 0870
- Seq 0715: Changed the Identification to "ST Gain or Loss from F6252/4684/8824/6781"
- Seq 0725: Changed the Identification to "Net ST Gain/Loss (Part/S-Corp)"
- Seq 0946: Changed the Identification to "LT Post May-5 Gain or Loss 1"
- Seq 1016: Changed the Identification to "Post May-5 Gain or Loss 2"
- Seq 1086: Changed the Identification to "Post May-5 Gain or Loss 3"
- Seq 1155: Changed the Identification to "Post May-5 Gain or Loss 4"
- Seq 1709: Changed the Identification to "D-1 Total Long Term Post May-5 Gain or Loss"
- Seq 1720: Changed the Identification to "LT Gain or Loss from F4797/2439/6252"
- Seq 1726: Changed the Identification to "Post May-5 LT Gain/Loss from F4797/2439/6252"
- Seq 1731: Changed the Identification to "Net LT Gain or Loss (Part/S-Corp)"
- Seq 1756: Changed the Identification to "Post May-5 Net LT Gain/Loss (Part/S-Corp)"
- Seq 1792: Changed the Identification to "Post May-5 Capital Gain Distributions"
- Seq 1831: Changed the Identification to "Combined Post May-5 LT Gain/Loss"
- Deleted Seq: 1825

8. Schedule D Page 2

- New Byte Count: 0499
- New Seqs: 1847, 1854, 1900, 2240, 2250, 2260, 2270, 2280, 2290, 2300, 2310, 2320, 2330, and 2340
- Seq 1848: Changed the Identification to "Combined Post May-5 Net Gain/Loss"; Changed the Form Ref. to 17b
- Seq 1856: Changed the Form Ref. to 21
- Seq 1860: Changed the Form Ref. to 22
- Seq 1870: Changed the Identification to "Qualified Dividends Gain"; Changed the Form Ref. to 23
- Seq 1880: Changed the Identification to "Add Line 22 and 23"; Changed the Form Ref. to 24
- Seq 1885: Changed the Identification to "Investment Interest Expense"; Changed the Form Ref. to 25
- Seq 1895: Changed the Identification to "Subtract Line 25 from Line 24"; Changed the Form Ref. to 26
- Seq 1950: Changed the Identification to "Smaller of Taxable Income"; Changed the Form Ref. to 28
- Seq 1995: Changed the Identification to "Amount from Line 27"; Changed the Form Ref. to 29
- Seq 2025: Changed the Identification to "Subtract Line 29 from Line 28"; Changed the Form Ref. to 30
- Seq 2028: Changed the Identification to "Add Line 17b and 23"; Changed the Form Ref. to 31

8. Schedule D Page 2 (Continue)

- Seq 2150: Changed the Identification to "Smaller of Line 30 or Line 31";
Changed the Form Ref. to 32
- Seq 2155: Changed the Identification to "Multiply Line 32 by 0.05";
Changed the Form Ref. to 33
- Seq 2170: Changed the Identification to "Subtract Line 32 from Line 30";
Changed the Form Ref. to 34
- Seq 2180: Changed the Identification to "Qualified 5-Year Gain from Line 8";
Changed the Form Ref. to 35
- Seq 2184: Changed the Identification to "Smaller of Line 34 or Line 35";
Changed the Form Ref. to 36
- Seq 2186: Changed the Identification to "Multiply Line 36 by 8%";
Changed the Form Ref. to 37
- Seq 2199: Changed the Identification to "Subtract Line 36 from Line 34";
Changed the Form Ref. to 38
- Seq 2203: Changed the Identification to "Multiply Line 38 by 0.10";
Changed the Form Ref. to 39
- Seq 2211: Changed the Identification to "Smaller of Line 21 or Line 26";
Changed the Form Ref. to 40
- Seq 2231: Changed the Identification to "Amount from Line 30 Income";
Changed the Form Ref. to 41
- Seq 2236: Changed the Identification to "Subtract Line 41 from Line 40";
Changed the Form Ref. to 42

9. Form W-2

- Seq 0242: Changed the Field No. to *0242
Changed Field Description to **AN, "STMBnn" or blank**
- Seq 0270: Changed the Field No. to *0270
Added **"STMBnn" or blank** to the Field Description
- Seq 0370: Changed the Field No. to *0370
Added **"STMBnn" or blank** to the Field Description

10. Form W-2C

- Removed from the record layouts.

11. Form W-2G

- New Byte Count: 0521
- New Seq: 0220

12. Form 1099-R

- New Byte Count: 0638
- New Seq: 0340

13. Form 3468

- Seq 0160: Changed "Current Year Investment Credit" to "Current Year Credit" in the Identification.

14. Form 4136 Page 1

- Seqs 0370, 0390: Deleted the Value "06" in the Field Description.

15. Form 5329 Page 1

- Seq 0078: Changed "Total Section 72 Tax on Early Distributions" to "**Additional Tax on Early Distributions**" in the Identification
- Seq 0081: Changed "Current TY Taxable Distribution Amount" to "**Distributions Coverdell ESAs and QTPs**" in the Identification
- Seq 0091: Changed "Tax on ED IRA Distrib Not Used for Educ Expenses" to "**Additional Tax on Certain Distr from Educ Accts**" in the Identification

16. Form 5329 Page 2 - no changes

17. Form 8853 Page 1

- New Byte Count: 0248
- Deleted Seq 0130 (the Seq was deleted in 11/2002)
- Seq 0200: Changed "Medical savings Account Deduction" to "**Archer MSA Deduction**" in the Identification
- Seq 0250: Changed "Taxable MSA Distributions" to "Taxable **Archer MSA** Distributions" in the Identification
- Seq 0270: Changed "Total Taxable MSA Distributions" to " **Additional 15%** Taxable MSA Distributions" in the Identification
- Seq 0279: Changed "Total Taxable Medicare & Choice MSA Distributions" to "**Additional 50% Taxable Medicare & Choice MSA Distr**" in the Identification

18. Form 8853 Page 2

- Seq 0400: Changed "Multiply \$190 by Number of Days of LTC Period" to "Multiply **\$220** by Number of Days of LTC Period" in the Identification

19. Summary Record

- Seq 0055: Form W-2C count is replaced by the Filler
- Seq 0190: Added "**colon**" to the Field Description
- Seq 0215: Added "**or blank**" to the Field Description
- Seq 0260: Changed (YYYY = 2002) to (YYYY = 2003) in the Field Description

Corrections on Release 2

- Form 8824 PG1 - Seq 0170, added deletion mark in the right margin
- Form 8865 PG1 - Seq 1015, added deletion mark in the right margin

TRANA

Transmission Information Record - A

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
		4	"0120"
		4	Value "*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN	9	N (Must match same field on "TRANB" record)
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin "F" = Kansas "G" = Philadelphia
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number (ETIN)	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N
0080	Transmission Sequence for Julian Day in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII
0100	Record Type	1	"F" = Fixed "V" = Variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	Blank
0130	Reserved	1	Blank
0140	Reserved	1	Blank

TRANA

Transmission Information Record - A

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0150 Reserved		6	IRS Use Only
0160 Production-Test Code		1	"P" = Production "T" = Test
0170 Transmission Type Code		1	Blank " " = Regular ELF "D" = ETD "O" = Online Filing
0180 Reserved		1	IRS Use Only
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
			Byte Count	
		4	"1364" for Fixed; "nnnn" for variable format	
		4	Start of Record Sentinel	
0000		6	Record ID	
0001		6	Type	
0002		5	Page Number	
0003		9	Taxpayer Identification Number	
0004		1	Filler	
0005		6	Tax Period	
0006		1	Filler	
0007		16	Return Sequence Number	
0008		14	Declaration Control Number	
0010		9	Primary SSN	
0020		8	Primary Date of Death	
0030		9	Secondary SSN	
0040		8	Secondary Date of Death	
0050		4	Primary Name Control	
			First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space
0087 State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095 Zip Code		12	N (left-justified)

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0097 Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100 Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110 PECF Primary Yes		1	"X" or blank
0115 PECF Primary No		1	"X" or blank
0120 PECF Spouse Yes		1	"X" or blank
0125 PECF Spouse No		1	"X" or blank
0130 Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135 Overseas Extension Explanation		6	"STMbnn" or blank
0140 Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150 Qualifying Name for H of Household	4	25	A or blank
0153 SSN for Qual Name	4	9	N
0160 Exempt Self	6a	1	"X" or blank
0163 Exempt Spouse	6b	1	"X" or blank
0167 Total Box 6a and 6b		1	Values 0, 1 or 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
0357 Deferred Compensation Plan Literal	7	3	"DFC" or blank	
0358 Deferred Compensation Plan Amount	7	12	N	
0362 Prisoner Earned Income Literal	7	3	"PRI" or blank	
0364 Prisoner Earned Income Amount	7	12	N	
0366 Household Help Literal	7	3	"HSH" or blank	
0368 Household Help Amt	7	12	N	
0369 Adoption Literal	7	2	"AB" or blank	
0370 Fringe Benefit Literal	7	2	"FB" or blank	
0371 Dependent Care Benefits Literal	7	3	"DCB" or blank	
0372 Scholarship Literal	7	3	"SCH" or blank	
0373 Scholarship Amount	7	12	N	
@0374 Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank	
0375 Wages, Salaries, Tips	7	12	N	
				--
0378 Foreign Employer Compensation Literal	7	3	"FEC" or blank	--
0379 Foreign Employer Compensation Total	7	12	N or blank	
0380 Taxable Interest	8a	12	N	
0385 Tax-Exempt Interest	8b	12	N	
0394 Total Ordinary Dividends	9a	12	N	
0396 Qualified Dividends	9b	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13a	1	"X" or blank
0450	Capital Gain/Loss	13a	12	N
0455	15% Rate Capital Gain Distributions	13b	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0553	Social Security Benefits	20a	12	N	
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank	
0557	Taxable Amount of Social Security	20b	12	N	
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMbnn"	
+0570	Amount of Other Income	21	12	N	
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank	
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N	
0590	Total Other Income	21	12	N	
0600	Total Income	22	12	N	
0623	Educator Expenses	23	12	N	
0626	IRA Deduction	24	12	N	
0628	Student Loan Interest Deduction	25	12	N	
0630	Tuition and Fees Deduction	26	12	N	
0637	Current Year Moving Expenses	27	12	N	--
0640	Self-Employed Deduction Schedule SE	28	12	N	
0645	Self-Employed Health Insurance Ded	29	12	N	
0650	Keogh/SEP/SIMPLE Deduction	30	12	N	
0680	Early Withdrawal Penalty	31	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
*0693 Recip Soc Sec No.	32b	9	N or "STMbnn"
+0695 Alimony Amount	32a	12	N
0697 Total Alimony Paid	32a	12	N
*0720 Other Adjustments Literal	33	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501 (C) (18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "MSA", "STMbnn" or blank
+0730 Other Adjustment Amount	33	12	N
0735 Total Other Adjustments	33	12	N
0740 Total Adjustments	33	12	N
0750 Adjusted Gross Income	34	12	N
Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"1137" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "****"	
0760	Record ID		6	"RETbbb"	
0761	Type		6	"1040bb"	
0762	Page Number		5	"PG02b"	
0763	Taxpayer Identification Number		9	N (Primary SSN)	
0764	Filler		1	blank	
0765	Tax Period		6	Value "200312", YYYYMM	
0766	Filler		1	blank	
0770	AGI Repeated	35	12	N	
0772	Self 65 or Over Box	36a	1	"X" or blank	
0774	Self Blind Box	36a	1	"X" or blank	
0776	Spouse 65 or Over Box	36a	1	"X" or blank	
0778	Spouse Blind Box	36a	1	"X" or blank	
0783	Total Boxes Checked	36a	1	1, 2, 3, 4 or blank	
0786	Must Itemize Indicator	36b	1	"X" or blank	
0787	Modified Standard Deduction Ind	37	8	"SECTb933" or blank	
0788	Itemize Election Ind	37	2	"IE" or blank	
0789	Total Itemized or Standard Deduction	37	12	N	
0800	AGI Less Deduction	38	12	N	
0810	Exemption Amount	39	12	N	
0820	Taxable Income	40	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
0853 Form 8814 Block	41a	1	"X" or blank	
0857 Form 8814 Amount	41a	12	N	
0880 Form 4972 Block	41b	1	"X" or blank	
0890 Education Credit Recapture Literal	41	3	"ECR" or blank	
0900 Education Credit Recapture Amount	41	12	N	
0915 Tax	41	12	N	
0918 Alternative Minimum Tax	42	12	N	
0920 Total Tax Before Credits & Other Taxes	43	12	N	
0922 Foreign Tax Credit	44	12	N	
0925 Credit for Child & Dependent Care	45	12	N	
0930 Credit for Elderly or Disabled	46	12	N	
0935 Education Credits (Form 8863)	47	12	N	
0937 Credit for Qualified Retirement Savings	48	12	N	
0940 Child Tax Credit	49	12	N	
0960 Adoption Credit	50	12	N	
0985 Form 8396 Block	51a	1	"X" or blank	
0990 Form 8859 Block	51b	1	"X" or blank	
0995 Credits from F8396 & F8859	51	12	N	
1000 Form 3800 Block	52a	1	"X" or blank	
1005 Form 8801 Block	52b	1	"X" or blank	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1006	Specify Other Credit Block	52c	1	"X" or blank
1010	Specify Other Credit Literal	52c	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8860", "8861", "8874", "8881", "8882", "8884", "FNS", or "TRANSbALASKA"
1015	Other Credits	52	12	N
@1016	Nonconventional Source Fuel Credit Schedule	52	6	"STMbnn" or blank
				--
				--
1020	Total Credits	53	12	N
				--
1030	Tax Less Credits	54	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	55	12	N
1070	Railroad Retire Indicator	56	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	56	12	N
1095	Retirement Tax Plan Literal	57	2	"NO" or blank
1100	Tax on Retirement Plans	57	12	N
1105	Advanced EIC Payments	58	12	N
1107	Household Employment Taxes	59	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72 (M) (5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1116	F8611 Amount	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank
1124	F8828 Amount	60	12	N
1126	F8834 Literal	60	5	"QEVCR" or blank
1128	F8834 Amount	60	12	N
1129	F8697 Literal or F8866 Literal	60	9	"FORMb8697", "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	60	12	N
1132	F8845 Literal	60	4	"IECR" or blank
1134	F8845 Amount	60	12	N
1139	F8874 Literal	60	4	"NMCR" or blank
1141	F8874 Amount	60	12	N
1145	Total Other Tax	60	12	N
1150	Total Tax	60	12	N
1155	Other 1099 Withholding Literal	61	9	"FORMb1099" or blank
1160	Withholding	61	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1161	Divorced Spouse SSN	62	9	N or blank
1162	Divorced Literal	62	3	"DIV" or blank
1170	ES Payments	62	12	N
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank
1178	EIC Literal	63	3	NO ENTRY
1180	Earned Income Credit	63	12	N
1183	EIC Eligibility	63	6	"CLERGY" or "NO" or blank
1184	Excess SS & Tier 1 RRTA Tax	64	12	N
1186	Additional Child Tax Credit (Form 8812)	65	12	N
1190	F4868 Amount	66	12	N
1202	Form 2439 Block	67a	1	"X" or blank
1205	Form 4136 Block	67b	1	"X" or blank
1208	Form 8885 Block	67c	1	"X" or blank
1210	Other Payments	67	12	N
1245	Form 8689 Literal	67	9	"FORMb8689" or blank
1246	Form 8689 Amount	67	12	N
1250	Total Payments	68	12	N
1260	Overpaid	69	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	70a	12	N
1272	Routing Transit Number	70b	9	N or blank
1274	Checking Account Indicator	70c	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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1276 Savings Account Indicator	70c	1	"X" or blank
1278 Depositor Account Number	70d	17	AN (includes hyphens or blank)
1280 Applied to ES Tax	71	12	N
1290 Amount Owed	72	12	N
1295 ES Penalty Indicator	73	1	NO ENTRY
1300 ES Penalty Amount	73	12	N
1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN or "PREPARER"
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN or blank
1315 Remittance		12	No Entry
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1323 Occupation		25	AN
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	"X" or blank
1326 Personal Representative		1	"X" or blank
1327 Spouse Occupation		25	AN
1328 Taxpayer Daytime Telephone Number		10	N
1329 Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space

Field Identification No.	Form Ref.	Length	Field Description
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1338	Non-Paid Preparer	13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN	9	N or PNNNNNNNN
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1079" for Fixed; "nnnn" for variable format
		4	Value "****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200312", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)
0097 Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0100 Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110 PECF Primary Yes		1	"X" or blank
0115 PECF Primary No		1	"X" or blank
0120 PECF Spouse Yes		1	"X" or blank
0125 PECF Spouse No		1	"X" or blank
0130 Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135 Overseas Extension Explanation		6	"STMbnn" or blank
0140 Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150 Qualifying Name for H of Household	4	25	A or blank
0153 SSN for Qual Name	4	9	N
0160 Exempt Self	6a	1	"X" or blank
0163 Exempt Spouse	6b	1	"X" or blank
0167 Total Box 6a and 6b		1	Values 0, 1 or 2
*0170 Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171 Dependent Last Name - 1	6c(1)	15	AN (last name) or blank

Field Identification No.	Form Ref.	Length	Field Description
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+0172 Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175 Dependent's SSN - 1	6c(2)	9	N or blank
+0177 Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178 Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180 Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181 Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182 Dependent Name control - 2		4	'See 1st Occ.'
0185 Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187 Relationship - 2	6c(3)	11	'See 1st Occ.'
0188 Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190 Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191 Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192 Dependent Name Control - 3		4	'See 1st Occ.'
0195 Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197 Relationship - 3	6c(3)	11	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control - 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
				--
				--
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/Loss	10a	12	N
0455	Post-May 5 CGD	10b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0623	Education Expenses	16	12	N
0626	IRA Deduction	17	12	N
0628	Student Loan Interest Deduction	18	12	N
0630	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N

Field Identification
No.

Form
Ref.

Length

Field Description

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description	
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Byte Count		4	"0810" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "****"	
0760 Record ID		6	"RETbbb"	
0761 Type		6	"1040Ab"	
0762 Page Number		5	"PG02b"	
0763 Taxpayer Identification Number		9	N (Primary SSN)	
0764 Filler		1	blank	
0765 Tax Period		6	Value "200312", YYYYMM	
0766 Filler		1	blank	
0770 AGI Repeated	22	12	N	
0772 Self 65 or Over Box	23a	1	"X" or blank	
0774 Self Blind Box	23a	1	"X" or blank	
0776 Spouse 65 or Over Box	23a	1	"X" or blank	
0778 Spouse Blind Box	23a	1	"X" or blank	
0783 Total Boxes Checked	23a	1	1, 2, 3, 4 or blank	
0786 Must Itemize Indicator	23b	1	"X" or blank	
0787 Identification Modified Standard Deduction Ind	23	8	"SECTb933" or blank	
0789 Total Itemized or Standard Deduction	24	12	N	
0800 AGI Less Deduction	25	12	N	
0810 Exemption Amount	26	12	N	
0820 Taxable Income	27	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0950	Education Credits (Form 8863)	31	12	N
0953	Credit for Qualified Retirement Savings	32	12	N
0955	Child Tax Credit	33	12	N
0960	Adoption Credit	34	12	N
1020	Total Credits	35	12	N
1030	Tax Less Credits	36	12	N
1105	Advanced EIC Payments	37	12	N
1138	Total Tax	38	12	N
1140	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank
1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	40	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1178	EIC Literal	41	3	NO ENTRY
1180	Earned Income Credit	41	12	N
1183	EIC Eligibility	41	6	"NO" or blank
1186	Additional Child Tax Credit (Form 8812)	42	12	N
1187	F4868 Literal	43	9	"FORMb4868" or blank
1190	F4868 Amount	43	12	N
1199	Excess SST Literal	43	10	"EXCESSbSST" or blank
1200	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	45a	12	N
1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank
1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	12	N

Field Identification No.	Form Ref.	Length	Field Description
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1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN or "PREPARER"
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN or blank
1315 Remittance		12	No Entry
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1323 Occupation		25	AN
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	"X" or blank
1326 Personal Representative		1	"X" or blank
1327 Spouse Occupation		25	AN
1328 Taxpayer Daytime Telephone Number		10	N
1329 Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1338 Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340 Name of Paid Preparer		35	AN
1350 Preparer Self-Employment Indicator		1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1360 Preparer SSN/ Preparer TIN		9	N or PNNNNNNNNN
1370 Preparer Firm Name		35	AN
1380 Preparer Firm EIN		9	N
1390 Firm City		20	AN
1400 Firm State		2	A
1410 Firm Zip		9	N
1420 Firm Telephone Number		10	N
1465 RAL Indicator		1	"Y" or "N"
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
			Byte Count	
		4	"0985" for Fixed; "nnnn" for variable format	
		4	Start of Record Sentinel	
0000	Record ID	6	"REtbbb"	
0001	Type	6	"1040Zb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Tax Period	6	Value "200312", YYYYMM	
0006	Filler	1	blank	
0007	Return Sequence Number	16	N	
0008	Declaration Control Number	14	N	
0010	Primary SSN	9	N (Your Social Security Number)	
0020	Primary Date of Death	8	YYYYMMDD or blank	
0030	Secondary SSN	9	N or blank	
0040	Secondary Date of Death	8	YYYYMMDD or blank	
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.
0087 State Abbreviation		2	A (Standard Postal State Abbreviations)
0095 Zip Code		12	N (left-justified)
0097 Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

Field Identification No.	Form Ref.	Length	Field Description
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0100 Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110 PECF Primary Yes		1	"X" or blank
0115 PECF Primary No		1	"X" or blank
0120 PECF Spouse Yes		1	"X" or blank
0125 PECF Spouse No		1	"X" or blank
@0135 Overseas Extension Explanation		6	"STMbnn" or blank
0357 Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358 Deferred Compensation Plan Amount	1	12	N
0362 Prisoner Earned Income Literal	1	3	"PRI" or blank
0364 Prisoner Earned Income Amount	1	12	N
0366 Household Help Literal	1	3	"HSH" or blank
0368 Household Help Amt	1	12	N
0372 Scholarship Literal		3	"SCH" or blank
0373 Scholarship Amount		12	N
0375 Wages, Salaries, Tips	1	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1140	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N
1178	EIC Literal	8	3	NO ENTRY
1180	Earned Income Credit	8	12	N
1183	EIC Eligibility	8	6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1262 Direct Deposit Yes		1	"X" or blank
1263 Direct Deposit No		1	"X" or blank
1270 Refund	11a	12	N
1272 Routing Transit Number	11b	9	N or blank
1274 Checking Account Indicator	11c	1	"X" or blank
1276 Savings Account Indicator	11c	1	"X" or blank
1278 Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290 Amount Owed	12	12	N
1303 Third Party Designee "Yes" Box		1	"X" or blank
1305 Third Party Designee "No" Box		1	"X" or blank
1307 Third Party Designee Name		35	AN or "PREPARER"
1309 Third Party Designee Telephone Number		10	N
1313 Third Party Designee PIN		5	AN
1315 Remittance		12	No Entry
1321 Primary Taxpayer Signature		5	N (PIN Use Only)
1323 Occupation		25	AN
1324 Spouse Signature		5	N (PIN Use Only)
1325 Surviving Spouse		1	"X" or blank
1326 Personal Representative		1	"X" or blank
1327 Spouse Occupation		25	AN

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
1328 Taxpayer Daytime Telephone Number		10	N
1338 Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", "ONLINE-PARTNR", (left justified) or blanks
1340 Name of Paid Preparer		35	AN
1350 Preparer Self- Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360 Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
1370 Preparer Firm Name		35	AN
1380 Preparer Firm EIN		9	N
1390 Firm City		20	AN
1400 Firm State		2	A
1410 Firm Zip		9	N
1420 Firm Telephone Number		10	N
1465 RAL Indicator		1	"Y" or "N"
1470 Refund Indicator		1	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
Byte Count		4	"0984" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "****"	
0000 Record ID		6	"SCHbbD"	
0001 Schedule Type		6	"1040bb"	
0002 Page Number		5	"PG01b"	
0003 Taxpayer Identification Number		9	N (Primary SSN)	
0004 Filler		1	blank	
0005 Schedule Occurrence Number		7	N 0000001	
*0020 ST Property Desc 1	1(a)1	15	AN or "STCGL" or blank	
+0030 ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS"	
+0040 ST Date Sold 1	1(c)1	8	YYYYMMDD, or "BANKRUPT"	
+0050 ST Sales Price 1	1(d)1	12	N, or "EXPIRED"	
+0060 ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"	
+0075 ST Gain or Loss - 1	1(f)1	12	N	
+0080 ST Post May-5 Gain or Loss	1(g)1	12	N	
0090 ST Property Desc 2	1(a)2	15	AN	
0100 ST Date Acquired 2	1(b)2	8	'See 1st Occ.'	
0110 ST Date Sold 2	1(c)2	8	YYYYMMDD, or "BANKRUPT"	
0120 ST Sales Price 2	1(d)2	12	N, or "EXPIRED"	
0130 ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"	
0145 ST Gain or Loss - 2	1(f)2	12	N	
0150 ST Post May-5 Gain or Loss	1(g)2	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0160 ST Property Desc 3	1(a) 3	15	AN
0170 ST Date Acquired 3	1(b) 3	8	'See 1st Occ.'
0180 ST Date Sold 3	1(c) 3	8	YYYYMMDD, or "BANKRUPT"
0190 ST Sales Price 3	1(d) 3	12	N, or "EXPIRED"
0200 ST Cost/Other Basis 3	1(e) 3	12	N, or "EXPIRED"
0215 ST Gain or Loss - 3	1(f) 3	12	N
0220 ST Post May-5 Gain or Loss	1(g) 3	12	N
0230 ST Property Desc 4	1(a) 4	15	AN
0240 ST Date Acquired 4	1(b) 4	8	'See 1st Occ.'
0250 ST Date Sold 4	1(c) 4	8	YYYYMMDD, or "BANKRUPT"
0260 ST Sales Price 4	1(d) 4	12	N, or "EXPIRED"
0270 ST Cost/Other Basis 4	1(e) 4	12	N, or "EXPIRED"
0285 ST Gain or Loss - 4	1(f) 4	12	N
0290 ST Post may-5 Gain or Loss	1(g) 4	12	N
0639 D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649 D-1 Total Short Term Gain/Loss	2(f)	12	NO ENTRY
0655 D-1 Post May-5 Total Short Term Gain/Loss	2(g)	12	NO ENTRY
0710 Total ST Sales Price	3(d)	12	N
0715 ST Gain or Loss from F6252/4684/8824/6781	4(f)	12	N
0720 Post May-5 ST Gain/Loss from F6252/4684/8824/6781	4(g)	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0725 Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N
0730 Post May-5 Net ST Gain/Loss	5(g)	12	N
0860 Short Loss Carryover	6(f)	12	N
0870 Net Post May-5 ST Gain/Loss	7a(g)	12	N
0877 Net ST Gain/Loss	7b(f)	12	N
*0880 LT Property Desc 1	8(a)1	15	AN or "LTCGL" or blank
+0890 LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+0900 LT Date Sold 1	8(c)1	8	YYYYMMDD
+0910 LT Sales Price 1	8(d)1	12	N, or "EXPIRED"
+0920 LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935 LT Gain or Loss - 1	8(f)1	12	N
+0946 LT Post May-5 Gain or Loss 1	8(g)1	12	N
0950 LT Property Desc 2	8(a)2	15	AN
0960 LT Date Acquired 2	8(b)2	8	'See 1st Occ.'
0970 LT Date Sold 2	8(c)2	8	YYYYMMDD
0980 LT Sales Price 2	8(d)2	12	N, or "EXPIRED"
0990 LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005 LT Gain or Loss - 2	8(f)2	12	N
1016 LT Post May-5 Gain or Loss 2	8(g)2	12	N
1020 LT Property Desc 3	8(a)3	15	AN
1030 LT Date Acquired 3	8(b)3	8	'See 1st Occ.'
1040 LT Date Sold 3	8(c)3	8	YYYYMMDD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
1050 LT Sales Price 3	8(d) 3	12	N, or "EXPIRED"	
1060 LT Cost/Other Basis 3	8(e) 3	12	N, or "EXPIRED"	
1075 LT Gain or Loss - 3	8(f) 3	12	N	
1086 LT Post May-5 Gain or Loss 3	8(g) 3	12	N	
1090 Lt Property Desc 4	8(a) 4	15	AN	
1100 LT Date Acquired 4	8(b) 4	8	'See 1st Occ.'	
1110 LT Date Sold 4	8(c) 4	8	YYYYMMDD	
1120 LT Sales Price 4	8(d) 4	12	N, or "EXPIRED"	
1130 LT Cost/Other Basis 4	8(e) 4	12	N, or "EXPIRED"	
1145 LT Gain or Loss - 4	8(f) 4	12	N	
1155 LT Post May-5 Gain or Loss 4	8(g) 4	12	N	
1701 D-1 Total Long Term Sales	9(d)	12	NO ENTRY	
1703 D-1 Long Term Gain/ loss	9(f)	12	NO ENTRY	
1709 D-1 Total Long Term Post May-5 Gain or Loss	9(g)	12	NO ENTRY	
1715 Total LT Sales Price	10(d)	12	N	
1720 LT Gain or Loss from F4797/2439/6252	11(f)	12	N	
1726 Post May-5 LT Gain/ Loss from F4797/ 2439/6252	11(g)	12	N	
1731 Net LT Gain or Loss (Part/S-Corp)	12(f)	12	N	
1756 Post May-5 Net LT Gain/Loss (Part/S- Corp)	12(g)	12	N	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
1760 F8814 Literal	13	9	"FORMb8814" or blank
1770 F8814 Amount	13	12	N
1775 Capital Gain Distribution	13(f)	12	N
1792 Post May-5 Capital Gain Distributions	13(g)	12	N
1820 Long Term Loss Carryover	14(f)	12	N
1831 Combined Post May-5 LT Gain/Loss	15(g)	12	N --
1835 Combined Net LT Gain/Loss	16(f)	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0499" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
1840 Record ID		6	"SCHbbD"
1841 Schedule Type		6	"1040bb"
1842 Page Number		5	"PG02b"
1843 Taxpayer Identification Number		9	N (Primary SSN)
1844 Filler		1	blank
1845 Schedule Occurrence Number		7	N 0000001
1847 Combined Net Gain/ Loss	17a	12	N
1848 Combined Post May-5 Net Gain/Loss	17b	12	N
1849 Allowable Loss	18	12	N
1852 Unrecaptured Section 1250 Gain	19	12	N
1854 Enter 28% Rate Gain	20	12	N
1856 Taxable Income	21	12	N
1860 Smaller of LT or Combined Gain or Loss	22	12	N
1870 Qualified Dividends Gain	23	12	N
1880 Add Line 22 and Line 23	24	12	N
1885 Investment Interest Expense	25	12	N
1895 Subtract Line 25 from Line 24	26	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
1900 Subtract Line 26 from Line 21	27	12	N	
1950 Smaller of Taxable Income	28	12	N	
1995 Amount from Line 27	29	12	N	
2025 Subtract Line 29 from Line 28	30	12	N	
2028 Add Lines 17b and 23	31	12	N	
2150 Smaller of Line 30 or Line 31	32	12	N	
2155 Multiply Line 32 by 0.05	33	12	N	
2170 Subtract Line 32 from Line 30	34	12	N	
2180 Qualified 5-Year Gain from Line 8	35	12	N	
2184 Smaller of Line 34 or Line 35	36	12	N	
2186 Multiply Line 36 by 8%	37	12	N	
2199 Subtract Line 36 from Line 34	38	12	N	
2203 Multiply Line 38 by 0.10	39	12	N	
2211 Smaller of Line 21 or Line 26	40	12	N	
2231 Amount from Line 30 Income	41	12	N	
2236 Subtract Line 41 from Line 40	42	12	N	
2240 Add Lines 17b and 23	43	12	N	
2250 Amount from Line 32	44	12	N	
2260 Subtract Line 44 from Line 43	45	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
2270 Smaller of Line 42 or Line 45	46	12	N
2280 Multiply Line 46 by 15%	47	12	N
2290 Subtract Line 46 from Line 42	48	12	N
2300 Multiply Line 48 by 20%	49	12	N
2310 Tax on Amount on Line 27	50	12	N
2320 Add Lines 33, 37, 39, 47, 49 and 50	51	12	N
2330 Tax on Amount on Line 21	52	12	
2340 Smaller of Line 51 or Line 52	53	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
Byte Count		4	"0765" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "****"	
0000 Record ID		6	"FRMbbb"	
0001 Form Number		6	"W-2bbb"	
0002 Page Number		5	"PG01b"	
0003 Taxpayer Identification Number		9	N (Primary SSN)	
0004 Filler		1	blank	
0005 Form Occurrence Number		7	N 0000001 - 0000050	
0010 Corrected W-2		1	"X" or blank	
0020 Control Number	a	14	AN or blank	
0030 Void Ind		1	"X" or blank	
0040 Employer Identification Number	b	9	N	
0045 Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions	
0050 Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()	

FORM W-2

Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Withholding	2	12	N

FORM W-2

Wage and Tax Statement

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	1	AN, "STMbnn" or blank
0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	1	A
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	1	A
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N

FORM W-2

Wage and Tax Statement

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0260 Employer's Use Code 4	12d	1	A
0261 Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262 Employer's Use Amount 4	12d	12	N
0265 Statutory Employee Ind	13	1	"X" or blank
0267 Retirement Plan Ind	13	1	"X" or blank
0269 Third-Party Sick Pay Ind	13	1	"X" or blank
*0270 Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
0272 Other Deducts/ Benefits Amt 1	14	12	N
0280 Other Deducts/ Benefits Type 2	14	8	'See 1st Occ.'
0282 Other Deducts/ Benefits Amt 2	14	12	'See 1st Occ.'
0290 Other Deducts/ Benefits Type 3	14	8	'See 1st Occ.'
0292 Other Deducts/ Benefits Amt 3	14	12	'See 1st Occ.'
*0370 State Name 1	15	2	A (Standard Postal State Abbreviations), "STMbnn" or blank
0380 Employer's State ID Number 1	15	14	AN or blank
0390 State Wages 1	16	12	N
0400 State Income Tax 1	17	12	N
0405 Local Wages/Tips 1	18	12	N
0407 Local Income Tax 1	19	12	N
0410 Name of Locality 1	20	9	AN

FORM W-2

Wage and Tax Statement

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	14	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0510	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
		4	"0521" for Fixed; "nnnn" for variable format	
		4	Value "*****"	
0000	Record ID	6	"FRMbbb"	
0001	Form Number	6	"W-2Gbb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Form Occurrence Number	7	N 0000001 - 0000030	
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions	
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()	
0021	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)	
0022	Payer's Address	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"	

FORM W-2G

Certain Gambling Winnings

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0023	Payer's City		22	AN Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN Allowable special character is hyphen (-)
0142	Winner's Address		35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN
0144	Winner's City		22	AN Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)
0148	Winner's Zip Code		12	N (left-justified)

FORM W-2G

Certain Gambling Winnings

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	AN
0200	State Name	13	2	A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	14	AN
0210	State Income Tax Withheld	14	12	N
0220	W-2G Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G
	Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
			Byte Count	
		4	"0638" for Fixed; "nnnn" for variable format	
		4	Start of Record Sentinel	
0000	Record ID	6	"FRMbbb"	
0001	Form Number	6	"1099Rb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Form Occurrence Number	7	N 00000001 - 00000010	
0010	Corrected Box	1	"X" or blank	
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions	
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ()	
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0030	Payer Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0040	Payer City		22	AN Allowable special character is space
0042	Payer State		2	A (Standard Postal State Abbreviations) or period (.)
0044	Payer Zip Code		12	N (left-justified)
0050	Payer Identification Number		9	N
0060	SSN		9	N
0070	Recipient's Name		35	AN Allowable special character is: hyphen (-)
0080	Recipient's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0085	Recipient's Address Continuation		35	AN
0090	Recipient's City		22	AN Allowable special character is space
0092	Recipient's State		2	A (Standard Postal State Abbreviations) or period (.)
0094	Recipient's Zip Code		12	N (left-justified)
0100	Account Number		30	AN or blank
0110	Gross Distribution	1	12	N
0120	Taxable Amount	2a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R
0231	Recipient's Total Contributions	9b	12	N
0240	State Income Tax W/ Held - 1	10(1)	12	N
0246	State Name - 1	11(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	11(1)	14	AN
0255	State Distribution - 1	12(1)	12	N
0260	Local Income Tax W/ Held - 1	13(1)	12	N
0270	Name of Locality - 1	14(1)	9	AN

FORM 1099-R

Distributions From Pensions, Annuities,
...

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0275 Local Distribution - 1	15(1)	12	N
0280 State Income Tax W/ Held - 2	10(2)	12	N
0286 State Name - 2	11(2)	2	A (Standard Postal State Abbreviations)
0290 Payer Sate I.D. No. - 2	11(2)	14	AN
0300 State Distribution - 2	12(2)	12	N
0310 Local Income Tax W/ Held - 2	13(2)	12	N
0320 Name of Locality - 2	14(2)	9	AN
0330 Local Distribution - 2	15(2)	12	N
0340 1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0556" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	Value "3468bb"
0002 Page Number		5	Value "PG01b"
0003 Taxpayer Identification Number		9	Primary SSN
0004 Filler		1	Blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Section 47(d) (5) Election Box	1a	1	"X" or blank
@0025 Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030 Qualified Rehabilitation Pre- 1936 Buildings	1b	12	N
0040 Calculated Expenditures Pre- 1936 Buildings	1b	12	N
0045 Historic Structure Certification on File	1c	1	"Y" or blank
0050 Certified Historic Structures	1c	12	N
0060 Calculated Expenditures Certified Historic Struct.	1c	12	N
0070 Qualified Rehabilitation NPS Number	1c(1)	18	AN or blank - allowable special character: hyphen (-)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0071	Date of NPS Approval	1c(2)	8	DT
0074	Rehabilitation Test Period Beginning Date	1d(1)	8	DT
0075	Rehabilitation Test Period End Date	1d(1)	8	DT
0076	Adjusted Basis of Building Amount	1d(2)	12	N
0077	Qualified Rehabilitation Expenditures Amount	1d(3)	12	N
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1e	12	NO ENTRY
0090	Energy Credit	2	12	N
0100	Calculated Expenditures Energy Credit	2	12	N
0110	Reforestation Credit	3	12	N
0120	Calculated Expenditures Reforestation Credit	3	12	N
0130	Credit from Cooperatives	4	12	N
0140	Tax Reform Act Literal	5	7	"TRAbSEC" or blank
0150	Tax Reform Act Section	5	9	AN or Blank
0160	Current Year Credit (add lines 1b-4)	5	12	N
@0165	Allowable Credit Attachment	5	6	"STMbnn" or blank
0170	Regular Tax Before Credits	6	12	N
0180	Alternative Minimum Tax	7	12	N

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0190	Regular Tax Plus Alternative Minimum Tax	8	12	N
0200	Foreign Tax Credit	9a	12	N
0210	Child and Dependent Care Expenses Credit (F2441)	9b	12	N
0220	Elderly or Disabled Credit (Sch R)	9c	12	N
0230	Education Credits (Form 8863)	9d	12	N
0235	Credit for Qualified Retirement Savings	9e	12	N
0240	Child Tax Credit	9f	12	N
0250	Mortgage Interest Credit (Form 8396)	9g	12	N
0260	Adoption Credit (Form 8839)	9h	12	N
0270	First Time DC Home Buyer Credit (Form 8859)	9i	12	N
0280	Possessions Tax Credit (Form 5735)	9j	12	NO ENTRY
0290	Fuel Credit Nonconventional	9k	12	N
0300	Electric Vehicle Credit (Form 8834)	9l	12	N
0310	Total Credits (Add Lines 9a - 9l)	9m	12	N
0320	Net Income Tax	10	12	N
0340	Net Regular Tax	11	12	N
0350	Enter 25% of Excess	12	12	N
0355	Tentative Minimum Tax	13	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0360 Greater of Line 12 or Line 13	14	12	N
0370 Subtract Line 14 from Line 10	15	12	N
0380 Credit Allowed for Current Year	16	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0295" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4136bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Off-Highway Business Use Gallons	1a(c)	6	N
0020 Use On Farm For Farming Purpose Gallons	1b(c)	6	N
0030 Nontaxable Use of Gasoline Type - 1	1c(a)	2	Values "03, 04, 05, 07" or blank
0040 Nontaxable Use of Gasoline Gallons - 1	1c(c)	6	N
0050 Nontaxable Use of Gasoline Type - 2	1c(a)	2	Values "03, 04, 05, 07" or blank
0060 Nontaxable Use of Gasoline Gallons - 2	1c(c)	6	N
0070 Nontaxable Use of Gasoline Credit Amount	1c(d)	12	N
0080 Gasohol 10% Alcohol Type	1d(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0090 Gasohol 10% Alcohol Gallons	1d(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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0100	Nontaxable Use of Gasohol 10% Credit Amount	1d(d)	12	N
0110	Gasohol 7.7% Alcohol Type	1e(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0120	Gasohol 7.7% Alcohol Gallons	1e(c)	6	N
0130	Nontaxable Use of Gasohol 7.7% Credit Amount	1e(d)	12	N
0140	Gasohol 5.7% Alcohol Type	1f(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0150	Gasohol 5.7% Alcohol Gallons	1f(c)	6	N
0160	Nontaxable Use of Gasohol 5.7% Credit Amount	1f(d)	12	N
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0180	Nontaxable Use of Commercial Aviation Gas Cr Amt	2a(d)	12	N
0190	Nontaxable Use of Aviation Gasoline Type - 1	2b(a)	2	Values "01, 03, 09, 10" or blank
0200	Nontaxable Use of Aviation Gasoline Gallons - 1	2b(c)	6	N
0210	Nontaxable Use of Aviation Gasoline Type - 2	2b(a)	2	Values "01, 03, 09, 10" or blank
0220	Nontaxable Use of Aviation Gasoline Gallons - 2	2b(c)	6	N
0230	Nontaxable Use of Aviation Gas Tax Credit Amt	2b(d)	12	N

Field Identification No.	Field Description	Form Ref.	Length	Field Description
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@0240	Evidence of Dyed Diesel Fuel Explanation	3	6	"STMbnn" or blank
0250	Evidence of Dyed Diesel Fuel Exception Box	3	1	"X" or blank
0260	Nontaxable Use of Diesel Fuel Type - 1	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0270	Nontaxable Use of Diesel Fuel Gallons - 1	3a(c)	6	N
0280	Nontaxable Use of Diesel Fuel Type - 2	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0290	Nontaxable Use of Diesel Fuel Gallons - 2	3a(c)	6	N
0300	Nontaxable Use of Diesel Fuel Credit Amt	3a(d)	12	N
0310	Diesel Fuel Train Use Gallons	3b(c)	6	N
0320	NonTaxable Diesel Fuel Train Use Credit Amt	3b(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3c(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Credit Amt	3c(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type - 1	4a(a)	2	Values "02, 03, 07, 08" or blank
0380	Nontaxable Use of Kerosene Gallons - 1	4a(c)	6	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0390 Nontaxable Use of Kerosene Type - 2	4a(a)	2	Values "02, 03, 07, 08" or blank
0400 Nontaxable Use of Kerosene Gallons - 2	4a(c)	6	N
0410 Nontaxable Use of Kerosene Credit Amount	4a(d)	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0362" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5329bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0010 Name of Person Subject to Penalty Tax		35	A, hyphen (-), less than (<), or blank
0020 SSN of Person Subject to Penalty Tax		9	N
0030 Street Address		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
0040 City		22	AN
0050 State Abbreviation		2	A (Standard Postal State Abbreviations in the File Specifications)
0060 Zip Code		9	N (left-justified)
0070 Amended Return Ind		1	NO ENTRY
0072 Total Early Distributions	1	12	N
0073 Exception Code	2	2	N 01-11

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0074 Total Amount Excluded from Additional Tax	2	12	N
0076 Amount Subject to Additional Tax	3	12	N
0078 Additional Tax on Early Distributions	4	12	N
0081 Distributions Coverdell ESAs and QTPs	5	12	N
0084 Distributions Excepted From Additional Tax	6	12	N
0087 Amount Subject to Additional Tax	7	12	N
0091 Additional Tax on Certain Distr from Educ Accts	8	12	N
0094 Previous Year Total Excess Contributions	9	12	N
0100 Contribution Credit	10	12	N
0110 Includible Traditional IRA Distributions	11	12	N
0120 Excess Contributions Withdrawn	12	12	N
0130 Excess Contributions Adjustment	13	12	N
0140 Adjusted Earlier Year Excess Contributions	14	12	N
0145 Excess Contributions to Traditional IRA	15	12	N
0150 Total Excess Contributions	16	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0160	Excess Contributions Tax on Traditional IRA	17	12	N
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Record Terminus Character	1	Value "#"
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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0521" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8824bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0010 Identifying Number		9	NO ENTRY
*0020 Description of Like- Kind Property Given	1	50	AN, "STMbnn" or blank
0025 Reserved	1	6	NO ENTRY
*0030 Description of Like- Kind Property Received	2	50	AN, "STMbnn" or blank
0035 Reserved	2	6	NO ENTRY
0040 Date Like-Kind Property Given Up	3	8	YYYYMMDD or blank
0050 Date Property Actually Transferred	4	8	YYYYMMDD or blank
0060 Date Like-Kind Property Was Identified	5	8	YYYYMMDD or blank
0070 Date Property Actually Received	6	8	YYYYMMDD or blank
0080 Was The Exchange with a Related Party - Yes	7	1	"X" or blank

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0100	Was The Exchange with a Related Party - No	7	1	"X" or blank --
0110	Name of Related Party	8	35	AN
0115	Relationship	8	15	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank --
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank
0220	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@0225	Explanation	11c	6	"STMbnn" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0230 Fair Market Value (FMV)	12	12	N
0240 Adjusted Basis	13	12	N
0250 Gain or (Loss) (Line 12 Minus Line 13)	14	12	N
0260 Cash, FMV & Net Liabilities of Other Party	15	12	N
0270 FMV of Like-Kind Property Received	16	12	N
0280 Amount Realized (Add Lines 15 And 16)	17	12	N
0290 Adjusted Basis Of Like-Kind Property	18	12	N
0300 Realized Gain Or Loss (Line 17 Minus Line 18)	19	12	N
@0305 Attach Statement	19	6	"STMbnn" or blank
0310 Smaller Of Lines 15 Or 19	20	12	N
0320 Ordinary Income Under Recapture Rules	21	12	N
0330 Line 20 Minus Line 21	22	12	N
0340 Recognized Gain (Add Lines 21 And 22)	23	12	N
@0345 Attach Statement	23	6	"STMbnn" or blank
0350 Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N
0360 Basis of Like-Kind Property Received	25	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0248" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8853bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0009 MSA Acct Holder SSN		9	N
0010 Primary Archer Contribution for Current TY - Yes	1a	1	"X" or blank
0020 Primary Archer Contribution for Current TY - No	1a	1	"X" or blank
0030 Primary Uninsured Acct Holder - Yes	1b	1	"X" or blank
0040 Primary Uninsured Account Holder - No	1b	1	"X" or blank
0050 Primary Self HDHP Coverage Box	1c	1	"X" or blank
0060 Primary Family HDHP Coverage Box	1c	1	"X" or blank
0070 Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank
0080 Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0090 Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100 Spouse Uninsured Acct Holder - No	2b	1	"X" or blank
0110 Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120 Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0140 Employer Contributions - Yes	3a	1	"X" or blank
0150 Employer Contributions - No	3a	1	"X" or blank
0160 Total Employer Contributions for Current Tax Year	3b	12	N
0170 TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180 Limitation Amount	5	12	N
0190 Compensation Amount	6	12	N
0200 Archer MSA Deduction	7	12	N
0210 Total MSA Distributions Received	8a	12	N
0220 Distributions Rolled Over & Excess Contributions	8b	12	N
0230 Net MSA Distributions	8c	12	N
0240 Total Unreimbursed Qualified Medical Expenses	9	12	N
0250 Taxable Archer MSA Distributions	10	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0260 Exceptions to 15% Tax Box	11a	1	"X" or blank
0270 Additional 15% Taxable MSA Distributions	11b	12	N
0272 Total Medicare & Choice MSA Distributions Received	12	12	N
0274 Tot Medicare & Choice Unreimbursed Med Expenses	13	12	N
0276 Taxable Medicare & Choice MSA Distributions	14	12	N
0278 Exceptions to 50% Tax Box	15a	1	"X" or blank
0279 Additional 50% Taxable Medicare & Choice MSA Distr	15b	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0260" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"8853bb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001
0288 Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289 Policyholder SSN		9	N
0290 More Than One Section C Box	Section C	1	No Entry
0295 Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300 Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310 Insured SSN	16b	9	N
0320 Payments or Death Benefits - Yes	17	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0330 Payments or Death Benefits - No	17	1	"X" or blank
0340 Insured Terminally Ill - Yes	18	1	"X" or blank
0350 Insured Terminally Ill - No	18	1	"X" or blank
0360 Gross LTC Payment Amounts	19	12	N
0370 Qualified LTC Insurance Contract Amount	20	12	N
0380 Accelerated Death Benefits Received	21	12	N
0390 Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400 Multiply \$220 By Number of Days of LTC Period	23	12	N
0410 Qualified LTC Service Incurred Costs	24	12	N
0420 Larger of Line 23 or Line 24	25	12	N
0430 Total Reimbursements Received	26	12	N
0440 Per Diem Limitation	27	12	N
0450 Taxable Payments	28	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
Byte Count		4	"1676" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0000 Record Id		6	"FRMbbb"	
0001 Form Number		6	"8865bb"	
0002 Page Number		5	"PG01b"	
0003 Taxpayer Identification Number		9	N (Primary SSN)	
0004 Filler		1	Blank	
0005 Form Occurrence Number		7	N 0000001 - 0000005	
0006 Tax Period		6	YYYYMM	
@0007 Category/Filer Attachment		6	"STMbnn" or blank	
0010 Partnership's Tax Year Beginning		8	YYYYMMDD	
0020 Partnership's Tax Year Ending		8	YYYYMMDD	
0080 Category 1 Filer	A	1	NO ENTRY	--
0090 Category 2 Filer	A	1	"X" or blank	
0100 Category 3 Filer	A	1	"X" or blank	
0110 Category 4 Filer	A	1	"X" or blank	
0120 Filer's Tax Year Beginning	B	8	YYYYMMDD	
0130 Filer's Tax Year Ending	B	8	YYYYMMDD	
0140 Filer's Share Of Liabilities Nonrecourse	C	12	N	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN or "STMbnn"
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0340 City Other Partner - 2	E(2)	22	AN
0350 State Other Partner - 2	E(2)	2	AN
0360 Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0370 Identifying Number Other Partner - 2	E(3)	9	N
0380 Second Category 1 Filer	E(4)	1	"X" or blank
0390 Second Category 2 Filer	E(4)	1	"X" or blank
0400 Constructive Owner - 2	E(4)	1	"X" or blank
0410 Name Other Partner - 3	E(1)	35	AN
0420 Address Other Partner - 3	E(2)	35	AN
0430 City Other Partner - 3	E(2)	22	AN
0440 State Other Partner - 3	E(2)	2	AN
0450 Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0460 Identifying Number Other Partner - 3	E(3)	9	N
0470 Third Category 1 Filer	E(4)	1	"X" or blank
0480 Third Category 2 Filer	E(4)	1	"X" or blank
0490 Constructive Owner - 3	E(4)	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0500 Name Other Partner - 4	E(1)	35	AN
0510 Address Other Partner - 4	E(2)	35	AN
0520 City Other Partner - 4	E(2)	22	AN
0530 State Other Partner - 4	E(2)	2	AN
0540 Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnnnbbb or blank
0550 Identifying Number Other Partner - 4	E(3)	9	N
0560 Fourth Category 1 Filer	E(4)	1	"X" or blank
0570 Fourth Category 2 Filer	E(4)	1	"X" or blank
0580 Constructive Owner - 4	E(4)	1	"X" or blank
0585 Statement Reference - BMF Use Only	E	6	Blank
0590 Name Line 1 Foreign Partnership	F(1)	35	AN
0600 Name Line 2 Foreign Partnership	F1	35	AN
0610 Address Foreign Partnership	F1	35	AN
0620 City Foreign Partnership	F1	22	AN
0630 State Foreign Partnership	F1	2	AN
0640 Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
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0645	Country Foreign Partnership	F1	35	AN
0650	EIN Foreign Partnership	F2	9	N or blank
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN
0712	Exchange Rate	F8b	11	N (nnnnnnnn.nnnn)
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0800 File Form 1065	G2	1	"X" or blank
0805 Reserved	G2	12	Blank
0810 Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820 Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830 Address Foreign Agent	G3	35	AN
0840 City Foreign Agent	G3	22	AN
0850 State Foreign Agent	G3	2	AN
0860 Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnnnbbb or blank
0865 Country Foreign Agent	G3	35	AN
0870 Name Line 1 Person With Books/Records	G4	35	AN
0880 Name Line 2 Person With Books/Records	G4	35	AN
0890 Address Person With Books	G4	35	AN
0900 City Person With Books	G4	22	AN
0910 State Person With Books	G4	2	AN
0920 Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnnnbbb or blank
0925 Country Person With Books	G4	35	AN
0930 Location Books	G4	35	AN
0940 Special Allocations Made (Yes Box)	G5	1	"X" or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0950 Special Allocations Made (No Box)	G5	1	"X" or blank
0960 Number Of Foreign Disregarded Entities	G6	12	N
@0965 Attach List of Entities	G6	6	"STMbnn" or BLANK
0970 How Is Partnership Classified	G 7	25	AN
0980 Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990 Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995 Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000 Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010 Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
1020 Partnership File Form 1065-Yes	10	1	"X" or blank --
1025 Partnership File Form 1065-No	10	1	"X" or blank
@1029 Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
		4	"0268" for Fixed or Variable Format
		4	Value "****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	Electronic EFIN of ERO	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	2	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W- 2GU Records	2	N (00-10)
0070	Number of Form 1099- R Records	2	N (00-10) --
0075	Number of FEC Records	2	N (00-10)
0080	Number of Schedule Records	3	N (000-099) (Occurrences of "SCHb")

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0090 Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100 Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0110 Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120 Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130 Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133 Number of STCGL Records		5	N (00000-30000)
0135 Number of LTCGL Records		5	N (00000-30000)
0140 Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150 Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0170 Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180 Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185 Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0188 Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0189 Paper Document Indicator 7		1	"1" = Form 8609, Low Income Housing Credit Allocation Certification, else "0"
0190 IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0200 IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210 IP Time		6	HHMMSS or blank (For On-Line Filer)
0215 IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank
0220 E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230 Software I.D. Number		8	N
0240 Software Version Identifier		15	AN
0250 State Abbreviation		2	NO ENTRY
0260 Electronic Postmark Date		8	YYYYMMDD or blanks (yyyy = 2003)
0270 Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0280 Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290 Consortium Return Indicator		1	"C" or blank
0300 Filler		30	Blank
Record Terminus Character		1	Value "#"

